Reserve

App. F IX-4

1931. (Ml)

File No. 152-27

Serial Nos. 14 + 15

Previous References
Jud 152-27 (3+4)
" 65-28 (1-2)

Later References
Legs 38-32-1-6

"Preserved"

General and Revenue Secretariat.

Serial Nos. 2

Part B for May 1931

SUBJECT

Draft Rules & Bye-laws proposed by the Bangalore City Municipality for regulating, taxing & controlling the conduct of soda water factories, Bakeries, Cakes &c, and also for the levy of taxes on theatres cinemas

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15) The Municipal Comm^r- Bangalore city, the President
2 9234 Dy 16-5-1931
Requests that the Bye-laws may be revised and subd for necessary sanction

Govt
14/9/31

(For Disposal at a Meeting) 13 No C 414
of 1930-31

GENERAL AND REVENUE SECRETARIAT

Council Matter

SUBJECT

(clause 11 of the schedule)

Draft rules and bye-laws proposed by the Bangalore City Municipality for regulating, taxing and inspecting the conduct of Soda Water Factories, Bakeries, hotels etc , and also for the levy of taxes on Theater cinemas

CIRCULATED TO THE MEMBERS OF COUNCIL

By Order,

Chief Secretary to Government

28th April 1931

1410/29/4 First Member of Council 30 IV 31

Second Member of Council. 1/5/31

76/11/29/4 Third Member of Council 29/4/31

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App F III—2]

General and Revenue Secretariat.

Mdl File No. 152 of 1927.

Serial No 14

From The President, Bangalore Agt Mdl Cl No B Mis 978 Dated 13/15th June 1927

Submits revised rules & Bye-Laws for regulating, taxing and inspecting the Conduct of Soda Water Factories, Bakeries & also for the levy of taxes on Theatres, Cinemas etc

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1) Draft rules & bye-laws framed by the Municipal Council for regulating taxing & inspecting the Conduct of Soda Water factories, Bakeries etc. & also rules for the levy of taxes on Theatres, Cinemas etc were first received with the Municipal Commissioner's letter No. B 3-965/27-28 dy 26 3 28, upon which the Opinion of the Legal Remembrancer was obtained. Mdl File 152-27 sers 3 & 11 B Mfg 25/2) is put up for reference

In this Office letter No L 661/ Mdl 152-27-11 dy 19-7-28, a reply was sent to the Municipal Commissioner that the rules cannot be sanctioned for reasons set forth in the Opinion expressed by the Legal Remembrancer.

NOTE—Contin. Sheet.

16/L 16

5629

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App. F. III—2]

General and Revenue Secretariat.

M C File No. 152 of 1927.

Serial No	
	3) In the papers under disposal, the President of Ceylon that the Rules now submitted have been carefully revised with reference to the Opinion of the Legal Remembrancer & Solicitor General of Government on the matter
	4) These revised Bye-Laws may perhaps be referred to the Legal Remembrancer in the first instance for favour of further Opinion
	5) Submitted for order Hbs 24/6/29 to 26/6
	6) As desired 4) Hbs 29/6/29
	7) For favour of opinion as to whether the Bye-Laws and in order Hbs 2/7
	8) Laws Dee with compliments. 4

NOTE—Contin. Sheet.

WD 6971—GTS—12,000—1928

O P I N I O N

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9) The Bangalore City Municipality have submitted for sanction of Government two sets of draft rules and two sets of draft bye-laws The rules are under Section 46 of the Municipal Regulation, one prescribing a shop tax on Hotels &c , under section 59 Cl XI and the other prescribing a theatre tax on cinemas &c , under Section 59 Cl XIII The bye-laws are (1) under Section 48(1)(o)iv for regulating Hotels &c , and (2) under Section 48(1)(pp) and (w) for regulating theatres

10) It is the bye-law committee of the Bangalore City Municipality that has prepared these drafts and the Municipal Council in their meeting of 1st June 1929, have resolved approving "the draft bye-laws framed by the Committee " It is clear that the Municipality does not appear to distinguish the rules from the bye-laws and in the Council solution there is nothing to show that they have considered the rules at all

11) There has been also a complete omission failure to follow the procedure prescribed by law in the matter and unless that is done Government cannot sanction or approve the draft now sent

--This is ur

Section 59 Cl xi and the procedure laid down under section 60 is --

(1) The Municipal Council should by re-resolution, at a general meeting select the tax

(2) It has then to prepare the necessary rules under Section 45(1)

(3) The resolution and the rules have to specify the matters mentioned in clauses iii, iv, and v of Section 60(a)

(4) The form of rules has then to be published with the notice prescribed in Schedule iv of the Municipal Regulation

(5) Objections by inhabitants have to be received till the expiry of one month from the publication of the notice

(6) The Municipal Council or a Committee appointed for the purpose have to consider the objections and report

(7) Lastly the matter has to be submitted to Government for sanction with the council's opinion together with the notice and the rules aforesaid

13) Theatre Tax -- This is under Section 59 clxiii, which says that before selecting the tax under section 60 Cl (a) and (i) the approval of Government to the nature and object of the tax has to be obtained After this the procedure laid down above has to be followed

14) It is clear from the papers in the file that the Municipality have not followed the ~~done any of these things~~ procedure referred to above It has to be pointed out that The publication &c , of the old rules which were not sanctioned by Government under the previous Legal Pemembrancer's opinion, cannot be ~~taken advantage~~ deemed to be suffice as publication of, since those rules did not contemplate the imposition of taxes under Section 59 the publication itself was held to be

4311 pdg

irregular (Vide Legal Remembrancer's opinion)

15) Perhaps the best that the Government can do now is to give approval to the selection of the theatre tax under section 59 cl xiii, though there is nothing either in the President's letter or in the council's Resolution to indicate that such approval is asked for

Bye-laws

16) The draft bye-laws sent with the Municipal Commissioner's letter of 26th March 1928 were published as required by Section 48 Cl (2) and all the necessary copies were furnished to Government then (Vide last para of the letter referred to) If the present bye-laws are identical with (those sent on the previous ~~ones~~ occasion, ~~Government~~ They may perhaps be approved ~~the bye-laws~~ But since they are intimately connected with the rules, especially the bye-laws relating to theatres, it ~~may be more~~ is desirable ~~convenient~~ to sanction ~~both~~ the ~~rules and the bye-laws as required by~~ bye-laws under Section 48 Cl(1) and The rules under Section 60 Cl (c) of the Municipal Regulation, after following the procedures indicated above in each case

P. Mahadevayya
Legal Remembrancer

17) to misc cl with compts 5/3/28

6 MAR 1928
CHIEF SECRETARY'S

D 5629 (6

App. F III—2]

General and Revenue Secretariat. | MC File No. 152 of 1927.

Serial No

12) Draft reply to the Sub Commr forwarding copy of the opinion of the Legal Remembrancer is submitted for approval

Sd/
10/3/30

13) Though Rules would be necessary in regard to the levy of taxes on theatres, it is for consideration whether there is any specific provision in the Regulation under Sec 48 authorising the Rules to make bye laws regarding places used for exhibitions, licensing, etc. and make bye laws therefor, there is any necessity for treating the levy therefor as a tax under Sec 55 Clause 21 - merely for the purpose of fixing the rate. The bye laws may provide for issue of licenses and under Sec 70. the rate of fees for licenses according to the extent of premises carried or the standard might be fixed. The fixing may be under rule as this though would be, if there are exceptions necessary.

Again in the rules framed

Note—Contin. Sheet

WD 61624—GPB—30,000—30-4-29

(7

App. F III—2]

General and Revenue Secretariat | File No. 452 | of 1927

Serial No.

III 7,

The Law is brought as if under a statute and is imposed thereon on the annual rental (actual or estimated) of the building

2) Under clause xv of Section 5, the Law has been regulated in accordance with the rate fixed in Schedule III A of the Regulation.

3) Under Schedule III A, Keepers of Hotels, lodging House Keepers or Victuallers Licence only are chargeable with the Cess.

4) Even supposing that Mines may be brought hereunder, the rate has been fixed on the annual income of the persons receiving the profits and not on the rental Value of the building.

5) The above aspect does not seem to have been considered by the Law Secretary.

A

27) Ch Secy)

26) Please let me see the Mysore Bye laws re inspection of Factories before the new Bye laws are passed.

27) Submit a copy of the Mysore Bye-laws for inspection of Factories sanctioned in G.O. No. X4602-3 dated 2 & 5/7/29. Report in paragraph 26 above.

CHIEF SECRETARIAT 3 APR. 1930

Maybe Asst Secy

Shoot

Secy)

16.4.30

16/4/30

CR Secy)

4/4

D 5629

App. F III—2]
of 192)

General and Revenue Secretariat

Mel File No. 152

Serial No.

30) Please send the Local Government
for remarks on A
R2
1/5/30

148
Land 1/5/30.

31) The aspect of the question referred to in para 19 was not considered since the proposal of the Municipality is not to levy a license fee under sec 70 but to levy a tax under sec 79 cl xi so far as Hotels &c are concerned. Whether it is better to license or to tax these is a matter of policy for the Municipality to decide.

As regards paras 22 & 23, Schedule III A of the Mun. Reg. (added by Reg IV of 1926) does not mention Hotels &c. Perhaps in the note Schedule III class I cl xi is wrongly read for Schedule III A, which does not concern itself with the annual income of the persons.

MM
4/5/30

32) It does not seem that such Municipality should be allowed to adopt its own policy when it flagrantly [illegible] by a mere [illegible] framing of bye-laws in such matters and the levy of license fee thereunder which may be [illegible] sec 70. The Bangalore Municipality may [illegible] adopt the byelaws [illegible]

R. T.

Note—Contn. Sheet

App. F III—2]

General and Revenue Secretariat. | Secretariat File No 152 of 1927

Serial No.

by Mr. Nyazee Khan & Mr. ... does not seem expedient to keep a ... when ... hearing ... Khan ... specially prescribed.

34) As 33) (Mr. Khan

35) I should like to speak to ...

36) I agree with the ... that ... considered ... Council and ... an important ... the Dewan ...

37) Dewan)

Norm—Contin. sheet.

WD 046—GPB—30,000—26-7-29

10

DEWAN'S MINUTE

M1 FILE No 152 192 7.

3-1 The most important point for consideration in this case is if it is obligatory on keepers of hotels, theatres and other similar institutions to take out licenses There is no clear provision for requiring them to take out licenses as there is in respect of markets and slaughter-houses in Section 139 It is true that allusion is made in Section 48 (b) to licenses for keeping dairies, hotels, etc , but this Section relates to the power of a municipality for imposing conditions in cases in which the taking-out of licenses is prescribed by the Regulation Whether Section 48 (b) could itself be relied upon as the authority for the compulsory enforcement of the licensing of dairies, hotels, etc , has to be settled

A

2) It is essential in the interests of public health that the management of these institutions must be brought under effective control and this can be done only by licensing them and detailing in the licenses the conditions to be complied with Such licenses are being issued by the Mysore City Municipal Council and I should like to know the authority under which this Municipality has framed its bye-laws enforcing the taking out of licenses The papers relating to the sanction of Government to these bye-laws may be put up

B.

4-a) It would be well to find out if such institutions in cities like Bombay and Madras are required to take out licenses, and if so, under what authority If no licenses are enforced, are not such institutions brought under any control there

C

in the interests of public health?

41) The position in regard to the compulsory licensing of dairies, hotels, etc , is not free from doubt as stated above and that in regard to theatres and similar institutions is even more doubtful Apparently, reliance is placed by the Municipality on Section 48 (b) (vii) for insisting upon the licensing of these institutions This provision states that bye-laws could be framed by the Municipality "for any other purpose for which the taking-out of a license is or may be prescribed" The license-prescribing provision should obviously be an independent one and it would not be right to hold that Section 48 (b) (vii) is itself the authority to enforce the compulsory licensing of these institutions

D 42) I believe an entertainment-tax is in force in some places in British India, perhaps, in Bombay and Madras We may find out under what authority such a tax is levied there and what are the laws and rules governing it It is also necessary to consider in connection with an entertainment-tax whether it should not be shared between the Government and the Local Body concerned

43) Section 48 (pp) only gives power to the a municipality for "regulating in localities intended for residential purposes, the erection or use of ** ** places of public resort ** This is obviously to prevent such places becoming a source of nuisance or danger to residential build-

buildings in the neighbourhood and I do not think the bye-laws now proposed which almost entirely relate to the levy and collection of the suggested entertainment-tax can be based upon this provision Section 59 (viii)is rather a wide provision and it is doubtful if a new tax like the entertainment-tax can be levied under it

46) As I have stated above, it is necessary to control the proper working of hotels and similar institutions in the interests of public health After the question relating to the authority under which this control could be exercised and the required licenses issued, is settled, the detailed consideration of the rules and bye-laws might be taken up

45) I note a few points which have ~~now~~ struck me on going through the draft rules and bye-laws now sent up by the Municipality

48) RULES UNDER 59 (xi) -

Rule 2 - The tax should, under Schedule 3 follow the classification into the six "sorts" referred to therein and ~~the~~ annual rental value is proposed to be adopted only as a guide in making this classification It is not quite right to say that the tax is assessed on rates based on annual rental value It would be well to leave out this rule

47) Rule 3 - As reference is proposed to be made to actual or estimated rental value in Rule 4, it is not necessary to have this Rule

(13

DEWANS MINUTE

M1 FILE No 152 1927

48) **Rule 3 (a), (b) and (c)** - These may form a separate Rule

49) **Rule 4** - The classification of ~~the~~ businesses or professions into the six "sorts" under Schedule 3 A is proposed to be made according to the rental value of the connected buildings and the several classes have to be definitely specified as the different "sorts" contemplated in the Schedule It may be noted whether the rental value of buildings or any other basis is adopted for similar classification in British India

E

50) **Bye-law 2 (b) (vi)** - The words "occurring in the premises" might be inserted before "shall" in line 4

51) The prescribed procedure in regard to the selection of taxes and the passing of Rules and Bye-laws should, of course, be strictly followed by the Municipality before approaching Government for according sanction to them

52) There has been considerable delay in dealing with this case and the further action about it should be promptly taken

Supdt. L S G
pl see
29/1/34

Munle
27-1-31

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28-29

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App F III-2]

General and Revenue Secretariat

File No 752 of 1927

Serial No

53) The points requiring further consideration or calling for further information are marked A, B, C, D and E in the General's minute

A 54) As regards A and B Kind reference is invited to the file no b 5-28 SRS 1-2 put up wherein the Legislative Laws of the Mysore City Municipality regarding licensing of motors were dealt In para 7 of the office note in this file it was pointed out that the Legislative Laws apply to conflict with Section 137(5) of the Motor Vehicles Act and it was suggested that the Legal Remembrancer may be consulted Kind ref is invited to para 3 of the opinion of the A R in the file wherein the A R states that it can not be

NOTE—Contn Sheet

WD 02559—C PB—50 000—8 30

D 5629/28-29

MC File No. 152 of 1927

General and Revenue Secretariat

enforced from Section 13 (1) (b) that the Legislature meant that Municipalities should have no power to license such hotels.

We may follow the precedent in Bombay. We are to forward it - Such licensing is very necessary - Application of Police and Excise Commr. 24/4/29

(c) As regards C. In Bombay the Municipalities and City Municipality the system of licensing hotels is not in force. In the Madras Municipalities a license is necessary for keeping a hotel (See Section 249 and Schedule IV of Madras Municipalities Act)

(b) As regards D. Separate action is being taken in connection with Proposal B.

(a) As regards E. In Bombay the Municipalities mention a shop and not a trade or profession is imposed. In the Madras Municipalities, a trade or profession is levied but not a separate trade on shops

D 5629
28-29

General and Revenue Secretariat — File No. 152 of 1927 — App F III—2] (16

Serial No.

and places of business
The profession tax on persons is based on the income of the assessee. The levy of such tax is permissible to Parliament and the rate does not depend on the income of the assessee but with reference to other considerations such as existence of business, nature of trade etc. This levy is only a form of profession tax assessed without reference to the income of the assessee and does not exist in British India

(Sd 9/12/31 Govt Secy) 11 2 31

Put up
Please see para 7(3) RG

6a) Please submit the file to the Law Dept for perusal of the Decision and with reference to the last para of the letter

(Sd) Law Secy) 18/2/31 RG

252 Law Dept

WD 6888—G PS—50,000—6 7 29

28-1 (17

Judl File No. 152 of 1927 | General and Revenue Secretariat

(a) I agree with the hypothesis on the lines suggested by my predecessor on 29.11.28 in Mis 65/28, Sch: Urs.

S. 48 (1)(b), read with sub-section (1), authorises the licensing of hotels, Dances, &c, and cl (3) of s. 189 of the Regn does not take away the powers conferred by S. 48 (1)(b).

Dy. Sec/4

Sym: Secy with compts.

25-2 Law

Imp 15/4 Rg 15/5/31.

Submitted, with reference to Dewan's minute dated the 27th Jan. 1931 (portion marked A in paragraph 3 of the note above)

3rd Member) 16.4.31

16.4.31

(b) "Law should" recommend my view I can see that Legislature in the making Votes before the Legislature will answer all enquiries and action may be taken accordingly. There is ample scope under the existing law for licensing hotels, dances &c the question is urgent & the Cantonment some other place in Bangalore City is a necessity for the public

Dewan 29/4/31

GOSC

b) Mr. L. Mudaliar in Council

25-4-31

23 25/4/31

Law Secretary 29/4/31

23/4/31

(12
4/5/31

Extract from the Proceedings of the..... 874th Meeting of the Council of His Highness the Maharaja, held at Bangalore on the.. 1st May 1931..... 19

59. Subject. - Clause (i) of the schedule.

Draft rules and bye-laws proposed by the Bangalore City Municipality, for regulating, testing, and inspecting the conduct of Soda Water Factories, Refineries, hotels, etc., and also for the levy of fees on Thermometers, Glasses, etc.

59) ORDER OF THE COUNCIL.

May be approved, subject to the prescribed procedure being followed as regards publication of the rules and bye-laws.

(Signed) MIRZA M ISMAIL,

DEWAN

70) For favour of Final Note.

7/5/31 Third Member.) 4/5/31

"EXTRACT"

Chief Secretary to Government.

WD MR--SPS--200--1-31

General and Revenue Secretariat — File No 152 of 1927

Serial No

71) The case relates to the rules and bye-laws framed by the Bangalore City Municipal Counci -- (a) as regards Bakeries, Sweet-meat shops, Hotels, Restaurants, Tea and Coffee houses etc and (b) as regards Theatres, Circuses, Cinemas etc

72) The Bye-laws for the control of Bakeries &c purport to issue under Section 48 (1) (b) (iv) of the Municipal Regulation Under this section, - bye-laws have to be framed for prescribing the -- conditions on or subject to which, and the circumstances in which, and the areas or localities in respect of which, license may be granted, refused, suspended or withdrawn. The bye-laws now proposed do not prescribe any licenses and they do not therefore come within the purview of the said section The defect may be pointed out to the Municipal Council and they ~~must~~ may be requested to revise the bye-laws so as to provide for taking out licenses and publish the same

73) When licenses are prescribed for Bakeries -- etc , it is not necessary that a license fee - should be charged The rules submitted for levy of taxes on Bakeries etc , require previous publication under Section 60 and the Municipal Council have to consider the objections to be received to the proposed rules The Municipal Council may be asked to publish the rules and invite objections

74) ~~As regards~~ The rules for taxation of

NOTE — Contn Sheet

WD 025 5 0,000—GPB—4-7 0

Theatres, Circuses etc , purport to issue under Section 59, Clause (xiii) - This clause requires that previous approval of Government should be - obtained prior to the selection of the tax Such sanction has not been applied for and it is - - doubtful if any sanction could be given without an amendment of the Municipal Regulation The rates of tax proposed ~~proposed~~ by the Municipal Council range from Re 1/8 to Rs 5/- for each performance In another connection the Municipal Council have proposed that a luxury tax of - 12½ per cent be levied on all Theatres etc , and other places of entertainments (please see Municipal File No 359 of 29 Sl 2 put up) The -- proposals overlap each other In this file it is under consideration to take up the question - of passing a separate Regulation for the levy of entertainment tax which was dropped in 1922 - - This file is pending for want of information as regards the existing provisions of law in - - British India The Municipal Council may be -- informed that the matter is engaging the attention of Government

7 5) The bye-laws submitted in this connection - are mainly intended to facilitate the collection of the tax proposed and final orders ~~xxxxxxxxxx~~ ~~xxxxxxxxx

General and Revenue Secretariat — File No. 152 of 1927

Serial No.

approval or other orders as instructed by the --

Third Member

12 MAY 1931

REV SECT. 5489 18 MAY 1931 L & L BRANCH

15 To the Municipal Commissioner thro the President, Bangalore Cy Mcd no L9234 dated 16th May 1931 Requests that the Bye-laws may be revised and submitted for necessary sanction

REV SECT. 18 MAY 1931 L & L BRANCH

Note—Contn Sheet

File No. of 193

General and Revenue Secretariat

47835

No BMo 978
Revls Jour

CITY MUNICIPAL OFFICE
Bangalore City Dated 15th June 1929

From

C MACHIA, Esq B A
PRESIDENT
CITY MUNICIPALITY
BANGALORE CITY

GEN 5629
20 JUNE 1929

SECT
12 JUN 1929

SECTION

Mel 152-27-14

B Narayanaswami Iyengar, Esq , B , L ,
General Secretary to the Government of
His Highness the Maharaja of Mysore ,
Bangalore

Sir,

With reference to your letter No L 661/ 11 15/- -- dated 19th ~~January~~ July 1928, returning the draft Rule Bye-laws for regulating, taxing and inspecting the conduct of Soda water factories, Bakeries and also rules for the of taxes on Theatres, Cinemas, etc , with a copy of the --- opinion of the Legal Rememorancer in the matter, I have the honor to state that this subject was again considered at great length both by the Bye-Law Committee and the Municipal Council The rules have been carefully revised with reference to the opinion of the Legal Remembrancer

2 The schedule of taxes now provided in these Bye-laws agrees with the rates specified in schedule III A of the Regulation

3 Copies of the revised Bye-laws together with copies of the resolutions of the Bye-Law Committee dated 19th March 1929 and of the Municipal Council dated 1st June 1929 are submitted to Government for early sanction

I have the honour to be,
Sir,
Your most obedient servant,

Chacha
PRESIDENT

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

29. To approve of the revised draft Bye-laws framed by the Bye-Law Committee dated 19th March 1929, in the matter of -- licensing Coffee Hotels, bakeries, Cinemas, dramatic performances, Circuses, etc.

Resolution --- Approved

Sd C Machia,
President

"C o p y"

President

Proceedings of the Adjourned Municipal Bye-Law Committee Meeting held on the 19th March 29

---

1 Consideration of the letter No L 661/M1 152-27-11 dated 19th July 1928 from the Chief Secretary to Govt , forwarding a copy of the opinion of the Legal Remembrancer in the matter of the Bye-laws framed for regulating, taxing and inspecting Hotels, Dramatic performances, etc

Resolution --- Resolved that the Rules and Bye-laws framed for regulating, taxing and inspecting the conduct of Bakeries, Sweet-meat shops, hotels, Restuarants, tea and Coffee houses, Ice and aerated manufacturing places be adopte with the following modifications

1 The enabling section under which the rules are framed be Section 59 Clause XI instead of Section 70 and Section 48 Clause 1 and 4 of the Municipal Regulation

2 The schedule attached to Clause 4 of the Rules frame be substituted by the following schedule --

For an annual rental actual or estimated of

Rs 100 or less	Rs 5/-
Rs 100 to 250	Rs 10/-
Rs 250 to 500	Rs 20/-
Rs 500 to 750	Rs 30/-
Rs 750 to 1000	Rs 40/-
Over Rs 1,000	Rs 50/-

II Resolved that Draft rules for levy of taxes on Theatres Circusses, Cinemas, etc , framed be adopted with the following amendments ---

1 That the enabling Section under which the rules are framed be Section 59, Clause XIII and Section 48, Clauses 1 and 4 instead of Section 70

2 That Government be requested to accord sanction for selection of the above items for taxation under the rules proposed

3 That the rules framed be placed before the Council with the modifications cted above.

BANGALORE CITY MUNICIPALITY.

Draft Rules and Bye-laws under section 59 (XI) and 48 (1) (IV)

Rules and Bye-laws for regulating, taxing and inspecting the conduct of bakeries, sweet-meat shops, hotels, restaurants, tea and coffee houses, ice and aerated water manufacturing places.

Definitions.

Bakery or Sweet-meat shop - means and includes any building or part of a building, where bread, biscuits, cakes confectionery and sweets are manufactured for sale.

Hotel:- means and includes a place or eating house where boarders, travellers or other persons are provided with meals and drink for a price.

Restaurant:- means and includes any place or shop where tea, coffee, cocoa and other non-intoxicating drinks and various articles of prepared food are provided or sold at a price.

Aerated water factory - means and includes any building or part of a building where soda, lemonade, sherbath and other kinds of aerated water are manufactured for sale.

Manager:- means the owner or the person under whose authority or for whose profit a bakery, hotel, restaurant or a tea-shop or a manufactory, is started, kept or conducted within the Municipal limits and includes a person in charge of such bakery, hotel, restaurant, tea shop or manufactory.

In these bye-laws the word hotel shall be understood to mean an eating house, restaurant or tea-shop; and what is laid down in the case of hotel or an eating house shall be understood to be applicable to a restaurant or tea-shop.

Chapter 1.

Rules under Section 59 (XI)

1. The Municipality shall levy a tax in respect of all bakeries, hotels eating houses, restaurants, tea or coffee houses, ice and aerated water manufacturing places, where breads, sweet-meats, food meals, refreshments, tea coffee ice and other non-intoxicating drinks are provided on payment of money.

2. The tax shall be assessed at rates given below on the annual rental actually paid or payable for such place.

3. In case the Manager pays no rent, the assessment shall be fixed on the annual rental which in the opinion of the Municipality

[illegible] pay.

(a) Provided that if the Manager satisfies the Municipality that it is opened for a period not exceeding three months or for a special occasion, the Commissioner shall have power to exempt the Manager, either wholly or partially, from the payment of tax.

(b) Provided also that no refund shall be made from the amount already paid on account of such tax except when the Commissioner shall have exempted the Manager, wholly or partially, for reasons to be recorded in writing.

(c) Provided further the minimum of the assessment shall be Rs. 2/-

4. The assessment shall be made according to the following scale:-

For an annual rental, actual or estimated, of	Rs. 100 or less	Rs. 5/-
"	Rs. 100 to Rs. 250/-	Rs. 10/-
"	Rs. 250 to Rs. 500/-	Rs. 20/-
"	Rs. 500 to Rs. 750/-	Rs. 30/-
"	Rs. 750 to Rs. 1000/-	Rs. 40/-
"	Over Rs. 1000/-	Rs. 50/-

5. The tax shall be payable by the owner, Manager, Agent the purchaser of good-will or any other person on the spot and in charge of that place for the time being.

6. The tax shall be payable in advance and shall be collected in two half yearly instalments.

Chapter II

Bye-laws under section 48 (1) (b) (iv)

(1) General.

1. All premises used as bakeries, sweet-meat shops, hotel restaurants, ~~tea~~ tea and coffee houses, ice and aerated water manufacturing places, shall satisfy the following conditions:-

(a) The premises shall be sufficiently spacious and suitable for the purpose.

(b) The premises shall have a water connection if the Commissioner or the Health Officer thinks that the business is

on a the storm

of water shall be placed in a clean place, a foot above the ground level and provided with a tap so that the water may be drawn off.

(c) The walls of every such place shall be rendered impervious to the extent of four feet from ground level by cement plastering and the rest plastered with chunam and white-washed half-yearly; the whole floor shall be either cemented or paved with Cudappah slabs with cement pointing and drainage sufficiently provided.

2. No person shall, in connection with a hotel etc., use kitchen, dining room, refreshment room or bed room, a place surcharged with offensive smell arising from a privy, urinal, cesspool, ~~xxx~~ sewer or any other insanitary source, and he shall ~~xxxx~~ situate the kitchen at such a distance from the room where customers are served or lodged, that such room shall be entirely free from smoke or any unpleasant and oppressive smells.

3. Every Manager shall keep the premises very clean and shall thoroughly wash or cause to be washed every utensils and other furniture at least twice daily.

4. He shall allow none of his servants but as are dressed in decent and clean clothes to attend on the visitors.

5. He shall not, without the written permission of the Commissioner, keep his premises open for business between 2. .M. and 5 A.M.

6. He shall at all hours, while such place is open, allow ~~xx~~ the Commissioner, the Health Officer, Sanitary Inspectors, any other Municipal Officer duly empowered on this behalf or any two Councillors to enter his premises and afford such Councillors or Officers every facility for inspecting the place, also all the utensils, articles of food or drink and furniture and shall comp with the directions that the Commissioner, or the Health Officer, may give in writing for securing cleanliness, light and air.

7. Every Manager shall provide, stock or offer for sale only such articles of food and drink as are fresh, good wholesome and fit for human consumption. He shall also keep in clean and cll

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use of the customers.

8. All refuse and dirt in and about the premises -- shall be swept off and the drains well-flushed and the premises at all times maintained in a clean and tidy condition

9. The Commissioner, the Health Officer, Sanitary Inspectors, any two Municipal Councillors or any other Municipal Officer, who holds a written authority from the Commissioner, to inspect the bakeries, hotels, etc., shall remove or cause to be removed from such place any article of food or drink which is unsound, unwholesome or unfit for human consumption, and, if necessary, prosecute the Manager for breaking the bye-laws

10. The Municipal Councillors and Officers visiting hotels, etc., for inspection, shall carry on inspection or inquiry without hurting the religious feelings of the customers present at the time

11. The Manager shall not allow any person to touch the unsold articles of food and drink with unwashed and unclean hands, nor shall he entertain a servant, visitor or customer who is dirty or suffering from a loathsome or contagious -- disease He shall not permit or suffer any body to spit or expectorate in the premises.

12. No person shall, with unwashed or unclean hands -- touch any articles of food or drink placed for sale, and no person suffering from loathsome or contagious disease shall enter such premises on any account.

13. Any person breaking the above bye-laws shall be -- turned out of such building and shall be punished on conviction before a Magistrate, with a fine to the extent of Rs 20/-.

(2) Special.

(a) Manufacture of Bread or Sweet-meats :--

1. No place for the manufacture of bread or sweet-meats roofed with grass, or a inflammable

materials, nor shall any screens or sun shades made of tatty, matting or gunny be allowed.

2. The boards, platforms, or vessels used for the kneading of dough, or mixing of materials, shall be thoroughly cleansed daily. In the preparation of any such articles, no portion of the materials used shall be allowed to come into contact with the bodies of persons in any way which may be objected to by the Health Officer and which is not necessary for the purpose of manufacture.

3. All kneaders engaged in kneading, shall wear white -- clean linen or cotton aprons to cover entirely the front part of the body from neck to knees.

4. No person shall soil the kneading table in any way.

5. No person shall transport for sale, bread or sweet-meat from any one place to any other place except in a -- closed vehicle or a closed basket, tin or other receptacle. Every such vehicle, basket, ~~kink~~ tin or other receptacle shall at all times be kept thoroughly clean and no person shall commit any act which may tend to render any bread or sweet-meat which is being transported, dirty or unwholesome.

6. All papers and leaves used for wrapping bread, sweets etc., shall be clean and stored in a clean rack.

7. Bread, sweets, etc., shall be stored and kept for - sale with all reasonable precautions against contamination from flies, dust and bad odours.

8. All flour, sugar, ghee, water and other materials -- used in the manufacture of bread, and sweet-meats shall be good and wholesome. There shall be a separate store-room or receptacle for flour and sugar and no flour or sugar shall be left lying on the floor or against the wall in - any part of a bakery or sweet-meat shop.

(b) <u>Hotels, restaurants, tea and coffee houses</u> --

1. The kitchen and bath rooms shall be ventilated and -- ided i prope smoke so that ke may not -- pervade

pervade onto other dwelling houses. All rooms in eating-houses shall be well lighted and ventilated.

2. The Proprietor or the person in charge shall not allow persons to dine in any other place but the dining hall.

3. He shall keep or cause to be kept milk and other edibles under wire covers or in perforated zinc safes.

4. Every Manager shall keep the premises very clean nd shall thoroughly wash or cause to be so washed every dish, plate, cup saucer, glass-ware and all other vessels each time before they are offered for use to customers.

5. All metallic vessels used in the cooking or for keeping food stuffs, shall have a continual lining of tin, and no lead vessels of any sort shall be used for any purposes All reasonable precautions shall be taken to preserve --- cooked food, pastry, sweet-meats, confectionery or preserved, dried or cut fruit intended for human consumption from contamination from flies, dust and bad odors.

6. All cases of dangerous infectious disease such as -- cholera, plague, eruptive fevers, such as small-pox, chicken-pox, measles and fevers of more than seven days' duration, shall be notified to the Commissioner.

(c) Manufacture of Ice. :--

1. Water to be converted into ice shall be drawn only from such sources as are approved of by the Health Officer.

2. Such water shall not be carried in masacks or in any other vessels not approved by the Commissioner.

3. Carts employed for the carriage of water shall not be kept on the premises and shall have the designation of the factory painted on the barrel and shall at all times be kept in a state of scrupulous cleanliness.

4. It shall be lawful for the Health Officer or the sanitary Inspector to enter any place used for the manufacture or sale of ice at any time when such place is open and to inspect or take a sample of ice or ice which is being

or kept for sale; such sample shall be examined by the Health Officer and if a certificate from him states -- that such sample is unfit for human consumption, it -- shall be evidence that it is so unfit until the contrar is proved.

(d) Manufacture of aerated waters, :--

1. All waters to be manufactured into aerated waters shall be boiled before use and be kept while cooling in suitable covered vessels.
2. If the water be filtered, the filtering vessels and materials shall be sterilised at such times and in such manner as the Health Officer may direct.
3. All waters to be used for washing bottles shall be stored in closed iron vessels and be treated before use with permanganate of Potassium in such manner as the -- Health Officer may direct.
4. Carts employed for the carriage of water shall be kept on the premises, shall have the designation o the factory painted on the barrel and shall at all times be kept in a state of scrupulous cleanliness.
5. No aereated waters of any kind shall be issued from the Manufactory without having a proper label on each bottle, giving full name and address of the manufacturer.
6. It shall be lawful for the Health Officer or the -- Sanitary Inspector to enter any place used for the manufacture or sale of aerated waters at any time when such place is open and to inspect or take a sample of bottles of any kind of aerated waters which are there manufactured or kept for sale. Such samples shall be examined by the Health Officer and if a certificate from him -- states that such sample is unfit for human consumption, it shall be evidence that it is so unfit until the contrary is proved.

Any e-laws shall

shall render the Manager or the person in charge of the place liable to have the unwholesome articles of food and drink seized and destroyed and besides shall make him liable to punishment with a fine not exceeding Rs 20/- and to a further fine not exceeding Rs 5/- for every day after such conviction during which such infringement continues, provided that the total amount of the fine shall not exceed Rs 500/-.

"C e p y"

Chandra

For President.

SM

BANGALORE CITY MUNICIPALITY

Draft Rules for the levy of taxes on Theatres, Circuses, Cinemas, Bioscopes.

Under Sections 59 clause XIii and Section 48 clauses 1 and 4

Definition.

Drama:- is any staged representation of incidents, imaginary or real, by persons of either or both sexes.

Mimic Drama means a drama in which dummies are employed as a dramatic personage.

Cinema:- means a representation on a screen of a real or imaginary incident by means of a Photographic film.

A Drama includes - A farce, tamasha, athletic contests, tableaux, vivant, Musical concert, magic show or any other public amusement to which the public are admitted, either free of barge or by tickets, paid for or complimentary, and what is laid down as applicable to a mimic drama, tamasha or circus etc.,

A Proprietor or Manager of a Drama, Cinema or Circus - means and includes any person who appropriates as an owner or partner the whole or part of the earnings of such dramatic or cinematographic performance or the person who sells the passes or tickets or signs the hand-bill of such drama or cinema

Explanation - A single performance includes every performance given in the course of a single day or night and to witness which no fresh charge is made.

R U L E S.

1. A tax called the theatre-tax shall be levied by the Municipality on each performance of a drama, Cinema or Circus according to the scale of rates specified in Rule 8.

2. The tax shall be collected on each occasion before a performance begins, from the Proprietor, Secretary or Manager of such drama or Circus.

3. The tax shall be collected by a Municipal Servant who hold a written authority from the Commissioner in this behalf.

4. No performance of a drama etc., shall be permitted to commence unless and until the tax is fully paid.

5. A receipt on a printed form shall be given as a voucher that the tax has been fully paid without which no payment of the tax shall be recognised.

6. In the case of [illegible] failure to the tax -

the tax shall stop or call in such Police aid as is necessary to stop the performance of such drama without prejudice to such other penalties to which the offender may be liable under these bye-laws.

7. No refund from the amount paid as such tax shall be made on any account.

8. The tax shall be assessed as follows -

Drama or Musical Concert for each performance	Rs. 5/-
Circus for each performance.	Rs. 5/-
Cinema for each day. (Including night)	Rs. 3/-
Other theatrical shows for each performance.	Rs. 1-8-0

Bye-laws under Section 48 (1) (PP) & (q)

1. Every Proprietor or Manager of a dramatic company, Cinema or Circus, shall, before he begins a performance, pay to the - Municipal Collector, duly authorised in this behalf, the theatre tax and obtain from him a receipt on a printed form for such payment.

2. Every Manager or Proprietor shall produce such receipt for inspection when demanded by a Municipal Officer or by a Municipal servant authorised to collect the tax.

3. On failure to produce such receipts for inspection, the Manager shall satisfy such Officer or servant that the tax has been really paid, in the event of his failure to prove the payment of th tax to the satisfaction of such Municipal servant, the Manager shall be called upon to make a fresh payment which the Manager shall pay forthwith.

4. No performance shall be continued later than 2 A.M. unless with the special permission of the Commissioner.

5. Every person who breaks any of these bye-laws or evade payment of the tax shall be liable to have the performance of his drama, cinema, stopped and prohibited, and shall also be punished with fine which may extend to Rs. 25/- for each such offence.

Sd. T. Govinda Rao.
Municipal Commissioner.

"COPY"

President

Ml 152-27
Sec 15

No L-9239
Bangalore, dated the 16th May 1931

To

The Municipal Commissioner,
City Municipal Council,
BANGALORE.

(THRO' THE PRESIDENT, CITY MUNICIPAL COUNCIL, BANGALORE).

Sir,

With reference to your Lel No. D.Mis 978 dated the 15th June 1929, submitting - - Rules and Bye-laws for regulating, taxing and inspecting

(a) Bakeries, Sweet-meat shops, Hotels - etc., and

(b) Theatres, Circuses, Cinemas etc.,

I am directed to state as follows.-

1) The Bye-laws submitted for the control - of Bakeries etc., purport to issue under Section 48 (1) (b) (iv) of the Municipal Regulation Under this section bye-laws have to - be framed for prescribing the condition on or subject to which, and the circumstances in -- which, and the areas or localities in respect of which, licenses may be granted, refused, -- suspended or withdrawn The bye-laws now -- proposed do not prescribe any licenses and I am to request that they may be revised so as to provide for taking out licenses and that - they may be published and the objections received considered by the Council The rules submitted in the matter also require previous publication under Section 60 of the Municipal Regulation The rules may be submitted after consideration of the objections to be rec-iv

2 As regards Theatres etc , the rules for taxation purport to issue under Clause (xiii) of Section 59 of the Regulation -- This clause requires that the previous approval of Gevernment should be obtained -- prior to the selection of the tax Such - sanction has not been applied for and it is doubtful if the sanction could be given - - without the amendment of the Municipal Regulation While the rates of tax proposed in this connection range from Re 1/8 to Rs 5/- for each performance, the Municipal Council have proposed in another connection the levy of a luxury tax of 12½ per cent (vide Municipal Commissioner's letter No G To 245 dated the 19th/23rd March 1931) The proposals - overlap each other and the question has been reserved for further consideration Bye-laws proposed in the matter may also await the decision of Government as regards the levy of tax on theatres and other places of enter- - tainment

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12/5/31

GENERAL SECRETARY TO GOVERNMEN

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12/5/31

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Dated, Bangalore, 16/5/1931.

No. L-9234
15-2-27-15

From

R. RANGA RAO, Esq., B.A., B.L.,
General Secretary to the Government of His Highness the Maharaja of Mysore.

To

The Municipal Commissioner,
City Municipal Council,
BANGALORE.

Sir, (THROUGH THE PRESIDENT, CITY MUNICIPAL COUNCIL, BANGALORE)

With reference to your letter No. D.Mis.978 dated the 15th June 1929, submitting Rules and Bye-laws for regulating, taxing and inspecting (a) Bakeries, Sweet-meat shops, Hotels etc., and (b) Theatres, Circuses, Cinemas etc., I am directed to state as follows:—

The Bye-laws submitted for the control of Bakeries — etc., purport to issue under Section 48 (1) (b) (iv) of the Municipal Regulation. Under this section bye-laws have to be framed for prescribing the conditions on or subject to - which, and the circumstances in which, and the area or localities in respect of which, licenses may be granted, refused, suspended or withdrawn. The bye-laws now proposed do not prescribe any licenses and I am to request that they may be revised so as to provide for taking out licenses and that — they may be published and the objections received considered by the Council. The rules submitted in the matter also require previous publication under Section 60 of the Municipal Regulation. The rules may be submitted after consideration of the objections to be received.

2. As regards Theatres etc., the rules for taxation - purport to issue under Clause (xiii) of Section 59 of the Regulation. This clause requires that the previous approval of Government should be obtained prior to the selection of -

the tax. Such sanction has not been applied for and it is -- doubtful if the sanction could be given without the amendment of the Municipal Regulation. While the rates of tax proposed in this connection range from R s. 1/8 to Rs. 5/- for each performance, the Municipal Council have proposed in another connection the levy of a luxury tax of 15% per cent (vide Municipal Commissioner's letter No. G.No.245 dated the 19th/23rd March 1951) The proposals overlap each other and the question has been reserved for further consideration. Bye-laws proposed in the matter may also await the decision of Government as regards the levy of tax on theatres and other places of entertainment. ?

I have the honor to be,

S i r,

Your most obedient servant,

FOR GENERAL SECRETARY TO GOVERNMENT.

E.W.M/2.